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SO ORDERED.

SIGNED this 27 day of January, 2010.

J. Rich Leonard
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NORTH CAROLINA WILSON DIVISION

I IN RE: CASE NO.: 09-04503-8-RDD

CORNERSTONE LOG & TIMBER HOMES, INC.

Debtor CHAPTER 7

ORDER ALLOWING TRUSTEE'S OBJECTIONS TO CLAIM #24

THIS MATTER comes on to be heard before the Court upon the objections by the Trustee to certain claims filed in the above entitled action.

The Court finds as a fact that the Trustee has previously objected to claims as set out more fully in his objection to claim, notice thereof, and certificate of service.

The Court further finds from the Trustee's objections and such responses as have been filed by creditors that the claims objected to should be allowed as set forth hereafter.

BASED on the foregoing findings of fact, the Court concludes as a matter of law that the Trustee's objections should be sustained and the claims allowed as set forth in the Trustee's objections to claims filed herein.

IT IS ORDERED that the Trustee shall treat the following claim objected to in any distribution hereafter made by him as follows:

CLAIM NUMBER	NAME AND ADDRESS OF CREDITOR	TREATMENT OF CLAIM
24	McDowell County Tax Collector Attn: Officer/Managing Agent 60 E. Court Street Marion, NC 28752	This claim shall be disallowed in the amount of \$1,290.26.

(END OF DOCUMENT)